



ఆంధ్రప్రదేశ్ రాజపత్రము  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

WAIVER OFF THE REQUIREMENT FOR FURNISHING FORM GSTR-1 FOR THE YEAR 2019-20 FOR TAXPAYERS WHO COULD NOT OPT FOR AVAILING THE OPTION OF SPECIAL COMPOSITION SCHEME UNDER NOTIFICATION ISSUED IN THE G.O.MS.NO.255, REVENUE (CT-II) DEPARTMENT, DATED: 20.3.2019 - ORDERS - ISSUED.

**[G.O.Ms.No.140, Revenue (Commercial Taxes-II), 15<sup>th</sup> May, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the G.O.Ms.No.301, Revenue (Commercial Taxes-II) Department, Dated 16-5-2019.

**AMENDMENT**

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: -

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR- 1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20."

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*